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AUTHOR Fermanich, Mark; Odden, Allan; Archibald, Sarah

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ABSTRACT

A previously high-ranking suburban school district with declining student achievement changed to site-based budgeting. The account of the change may also be a cautionary tale about change taken too rapidly. Although a poor economy, the annexation of two Department of Defense schools, and organizational stagnation helped to create lower student achievement, most of the staff attributed this problem to changes in student demographics, rather than to failures of the education program. One undeniable problem was a three million dollar deficit. A new superintendent, with experience in large-scale change, decided to use site-based budgeting to let each school decide how to spend its resources, using data-driven decisions. Each school was now motivated to use its resources as efficiently as possible in its own best interests. He also required the implementation of a research-based whole-school design. The site-based budgeting used a student-based formula that directed more than 53 percent of operating revenues directly to the schools, offering a stable, equitable, and understandable procedure. Other efforts of the central-office staff also saved significant revenue. The details of creating the new budget and the student-based formula are explained thoroughly. The results of the changes can be examined over 3 years. Although not quantified, student achievement results are described as dramatically improved. However, the changes created, to some degree, a climate of mistrust. The new program was initiated in the first year with eight pilot schools, despite the large deficit and the fact that the fiscal year based on the old system was already in effect. As a consequence of accompanying budget cuts, some teachers and central-office staff were dismissed or offered less desirable positions. New problems appeared with the replacement of the computer system. Relations between the district and the union became strained, partly due to having to deal with 26 site councils. The school board itself gained two union-supported candidates against the

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reforms. Most discouragingly, the superintendent left for a job with the federal government. A slower pace might have mitigated opposition and solidified support for the reforms. (RKJ)

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A Case Study of District Decentralization and Site-Based Budgeting:

Cordell Place School District

Mark Fermanich, Allan Odden and Sarah Archibald
Consortium for Policy Research in Education
University of Wisconsin-Madison
1025 W. Johnson Street
Madison, WI 53706
(608) 263-4260
http://www.wcer.wisc.edu/cpre

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INTRODUCTION

The Cordell Place School District is a suburban district of 13,000 students located in the Pacific Northwest. Thirty years ago, Cordell Place was known as a progressive school district whose student achievement was among the highest in the state. The district was seen as a desirable place to work by both teachers and administrators. However, a long period of organizational stagnation began in the early 1970s. This, along with an increasingly poor student population, resulting from both a declining economy and the district's annexation of two Department of Defense schools located on two nearby military bases, caused a decline in both student achievement and the perceived desirability of the district for teachers and other school staff. As a result, the district entered a long period of decline in both test scores and reputation.

The student body is diverse, with almost equal proportions of white (54%) and minority students (46%). The makeup of the minority student population includes 24 percent African American, 11 percent Asian/Pacific Islander, 9 percent Hispanic, and 2 percent American Indian. More than half of the district's students are eligible for free or reduced lunch and the rate has been steadily climbing. Many of the eligible students are the children of enlisted personnel who are assigned to one of two nearby military bases. The district serves 550 students, representing 22 different languages, in its English as a Second Language (ESL) programs. Additionally, just under 1,600 students receive special education services.

For the 1999-2000 school year, Cordell Place had total budgeted expenditures of more than $102.5 million to operate 29 school buildings and the central administration. Nearly 67 percent of the district's revenues derived from state sources, 17 percent from

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Federal sources, and the remaining 16 percent from local property taxes and miscellaneous sources. A portion of the district's property tax is a special voter-approved levy that is used to purchase library books and materials and classroom furniture. Just over 74 percent of the budget is spent on instruction, with the remaining allocated to administration (10%), maintenance and operations (8%), student transportation (3%), food services (3%), and other services (2%).

The Road To Site-Based Budgeting

In the mid-1990's, Cordell Place was roused from its complacency with the election of a reform-minded school board that was intent on restoring the district to its former levels of performance. In 1995, the Board hired a new superintendent with a background in school improvement and large-scale change processes. Upon arriving in Cordell Place, the new superintendent found a pervasive attitude among district staff that the district's decline was due to changes in the student body rather than to any failure of the district's educational program. In essence, the staff believed that low socioeconomic students were incapable of meeting the high achievement standards the district once had. The superintendent was determined to break through this mindset and show that low-income students could succeed academically. One of the new superintendent's first initiatives was to look for ways to help schools adopt improvement strategies by giving them more discretion over their budget.

The following sections describe the district's planning and implementation process for school-based budgeting. The first section looks at the district's initial step of decentralizing its Federal Title I dollars to eligible schools that agreed to undertake an extensive, data-driven needs assessment. Next, the district's extensive planning process

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for expanding school-based budgeting (SBB) to include more than half of its general fund revenue is described. This is followed by a discussion of the district's decision to implement SBB, beginning with eight pilot sites. Several implementation problems resulting from a $3 million dollar budget shortfall are also discussed. A framework adopted by the district to guide the development of a school-based funding formula is then described, followed by a description of the three-year, phased-in implementation of SBB in the district.

Budgeting Title I Dollars to Schools

In previous years, the district's central administration allocated Title I-funded staff to the schools. Under federal Title I regulations, these staff were permitted to work only with Title I-eligible students. However, under new federal regulations, schools with at least 50 percent of their students eligible for free or reduced-price lunches were free to implement schoolwide interventions in place of targeted programs. The superintendent saw this change as an opportunity to give at least some schools more control over their budgets.

The superintendent approached the 14 schools in the district that met the federal schoolwide program criteria with a proposal for granting them much more flexibility in using their Title I funding. Under his proposal, a school would receive discretion over its Title I funds if it agreed to conduct a self-study that utilized school-level data to identify student needs and then used its Title I funding to pay for research-based strategies for meeting those needs. Schools would also be required to establish specific achievement goals. Among the data that schools would analyze in their self-study were student demographics, attendance, mobility, achievement, and parent and teacher satisfaction.

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Schools would also be encouraged to reallocate the resources that were necessary to implement new research-based strategies.

All 14 of the eligible schools agreed to undertake self-studies to gain authority over their Title I budgets. Many of the staff in the schools felt that the self studies were a valuable process that allowed them to identify their academic strengths and weaknesses and to make informed, data-driven decisions about how to meet curricular, social, and community needs.

The reallocation of Title I dollars served two important purposes. First, the promise of having authority over Title I funding provided a powerful incentive for schools to undertake the rigorous self-studies. The self-studies proved to be an important first step in helping schools to formulate improvement strategies. Secondly, by allocating Title I dollars rather than staff to schools, the district eliminated narrowly defined Title I positions, including instructional aides, from schools and provided schools the flexibility to use the funding much more broadly for new instructional strategies, school designs, and professional development.

Adding General Fund Dollars to School-Based Budgeting

During the 1996-97 school year, the district began to investigate the possibility of building upon the success of the Title I reallocation experiment by expanding the concept of school-based budgeting to include a large portion of the district's general fund budget as well. The district established several committees to participate in an extensive planning process. The primary planning group included the district's cabinet (superintendent, lead administrators for elementary and secondary education, communications, human resources, and business services) and school leaders. A well-

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known consultant was hired to assist the district in developing a student-based formula for allocating funds to schools and other details of a SBB system. District staff also examined the SBB systems in use in several large districts around the United States and Canada.

One of the key functions of the planning committee was to obtain input and buy-in from the building principals. The district leadership felt that it was crucial to have the principals involved early in the process as a way to familiarize them with the concepts and underlying motivations for implementing SBB. Principals and their teaching staffs had to be convinced that the extra work SBB entailed would make a difference not only in their schools but would also effect what took place in their classrooms. District administrators worked extensively with the principals to measure and build their support for the plan.

Implementing the School-Based Budgeting Plan

The planning process proved to be time consuming and a plan for implementing SBB was not ready by the start of the 1997-98 school year. Instead, a 1997-98 budget was adopted in July of 1997 using traditional staffing allocation methodology in order to comply with the state law requiring districts to adopt their budgets by August 31 for the following school year. Ultimately, the superintendent felt the district could not wait any longer and decided to move forward and implement SBB even though the school year had already begun. This proved to be a difficult undertaking for several reasons. First, because the school year had already started, school budgets had been established, and staff and non-staff resources had already been allocated to the schools. Additionally, the district was now facing a $3 million deficit as a result of spending down its fund balance

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and overestimating enrollment by 300 students. Finally, the business office was in the process of implementing a new computerized chart of accounts and did not feel prepared to undertake a more complex budgeting system in the midst of the school year.

Regardless of these problems, the superintendent was ready to push forward with full implementation of a SBB system. Others, including the newly hired Director of Finance, felt that implementation should be delayed until these other issues could be dealt with. As a compromise, the district decided to pilot SBB at a few schools for the remainder of this first year and phase-in full implementation over several years. The central administration then went out to the schools and asked for volunteers to serve as pilot SBB sites for the remainder of the year. Eight schools, all of them elementary, volunteered to be pilots.

Complications Caused by an Overall Budget Deficit

The mid-year implementation of SBB was a difficult undertaking. In addition to finalizing a school allocation formula, determining which areas of the district's budget to decentralize, and developing a school-based budgeting infrastructure, the district also was forced to deal with its $3 million dollar deficit. The budget deficit was addressed in three phases. In the fall of 1997, the district imposed cuts of up to 10 percent in all of the central office departments, transportation, and other non-classroom areas, saving about $1 million. Later that winter the district received a "windfall" in the form of an additional $1 million in Federal Impact Aid that was not anticipated. Federal Impact Aid provided funding to school district and other local governments to compensate for lost property tax revenues resulting from the tax-exempt status of the area's military bases.

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Finally, over the winter and into spring, a second round of cuts was made to save another $1 million.

The budget cuts to the central office were particularly startling to district staff because under prior administrations central office changes generally resulted more in the reshuffling of staff rather than actual cuts. Over the years, a total of 10 teachers on special assignment had been brought into central administration and assigned to coordinator positions for vocational education, special education, or curriculum development. As part of the budget-cutting process all but four were reassigned back into classrooms out in the schools. A significant consequence of this budget-cutting exercise was the fomentation of suspicion among all stakeholders in the district. Central administration staff believed they were made to shoulder an unfair proportion of the cuts and that money existed in other areas of the budget that could be used to restore some of these cuts. School staff held the opposite view. They were convinced that they were being unfairly cut for the benefit of central administration. The union also viewed the district's handling of the budget problems with misgiving, which extended to the district's desire to move to SBB.

It was during the final round of budget cuts that the district also converted the eight pilot schools' budgets to a site-based format. Although the pilot schools received the majority of their resources in the form of a student-based formula, all of the other schools also received a smaller lump-sum amount over which they had control for such items as instructional materials, supplies, and equipment. A more detailed description of the student-based formula allocations for the pilot schools will be discussed below.

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A Framework for the School-Based Funding Formula

Once the superintendent made the decision to move forward with SBB in the winter of 1997-98, it did not take long for the district to develop a student-based funding formula for the pilot schools. The district had already formulated a philosophy to help guide the development of a new funding formula. Working with the SBB consultant, the district developed a rough formula and a technical manual to help guide central office staff, principals, and school staff through the school budgeting process. According to the district's guiding philosophy, a school-based funding formula should:

- Provide stable funding for schools by minimizing the impact of fluctuations in state and local funding levels.
- Align the level of school funding with the expected costs of operating the school.
- Provide adequate funding to ensure the viability of programs, particularly low incidence programs such as special education and gifted and talented.

The second point is particularly significant. The district did not have as a goal the radical redistribution of funding among schools. Instead, the district's intent was to provide fair and stable funding based on the expected costs of school-based programs. As the planning team sat down and looked at establishing formula factors, their concern first and foremost was how much would it cost to purchase the staff, equipment, and supplies to operate each school.

Three-Year Implementation

Despite the difficulties the district faced, SBB was successfully launched in the eight pilot schools during the 1997-98 school year. A total of 15 schools operated under SBB the following school year, and SBB was extended to all 26 schools in 1999-2000.

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District staff acknowledge that much of the credit for the district's speedy implementation of SBB must go to the superintendent. His leadership and belief in the notion that schools must have the authority and tools for doing what is best for students provided the momentum that carried the project through. Another key figure was the district's new Director of Business Services. Hired in May of 1998, he possessed a strong service orientation and communication skills developed through years of working in the insurance industry. His strength during the implementation process was his ability to sit down with stakeholders, listen to their needs and concerns, and respond with a budgeting system that everyone could understand and support. The process was further aided when the superintendent brought in several administrators from the district where he had previously been superintendent who were experienced with SBB.

School-Based Budgeting in Cordell Place

It is important to remember that school-based budgeting was initiated in Cordell Place as a tool for raising the district's level of student achievement. The focus of the initiative was *instructional*, not *financial*. Structurally, by decentralizing money and authority the district was attempting to create smaller, school-based educational units that would be accessible to the community and accountable for results. As principals, staff, and community members sat down to construct their school's budget, they were to be guided by the following considerations:

- Are school funds being allocated in a way consistent with the school plan and district priorities?
- Are school funds being allocated in ways that are clearly beneficial to students and that justify the costs?
- Are funds being committed to low-priority areas that may be better used for high-priority areas?

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- Have the long-term implications of programs and strategies been fully considered?

In particular, the superintendent encouraged schools to consider adopting research-proven, whole-school designs as part of their school improvement plans. The district offered schools a number of incentives to adopt these whole school designs. In addition to bringing in state program improvement staff and representatives of whole-school designs to speak with school staff, the district also offered schools financial incentives. For example, in 1995, the year in which Title I funds were first devolved to schools, schools adopting a whole school model received 150 percent of their regular Title I allocation.

The sections that follow take a more detailed look at school-based budgeting as it has been implemented in Cordell Place. First, the specific areas of responsibility retained by the central office or decentralized to schools under SBB are listed. The process by which the district determined what would or would not be decentralized is also described. This is followed by a detailed description of the student-based formula that is used by the district to distribute more than 50 percent of its general fund revenues directly to schools. Next, three key sources of support for schools developed by the district: 1) information technology; 2) central office staff and materials; and 3) training are discussed. Finally, some of the changes that have occurred as a result of SBB in Cordell Place are discussed.

District and School Responsibilities

Of the district's $102.5 million general fund budget, $54.8 million was allocated to schools via the student-based formula for the 1999-2000 school year. This represents 53.4 percent of budgeted general fund expenditures. Table 1 shows the general fund budget for Cordell Place by major functional area. Schools are expected to use their

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funds to pay for the majority of their program and operating costs. The most sizeable areas of school-based expenditures still paid for out of the central budget are food service, utilities, computers and peripherals, safety-related maintenance, and certain specialized programs such as low-incidence special education, itinerant staff, and summer school.

Table 1
General Fund Expenditures by Function
(Millions of Dollars)

Functional Area	Total
Administration	$9.9
Instruction	$75.9
Food Service	$3.1
Student Transportation	$3.3
Maintenance & Operations	$8.4
Miscellaneous	$1.9
Total	$102.5

The division of responsibilities between the central office and schools has changed only slightly from year to year since SBB has been implemented. However, the general direction in which the district is moving is to delegate more responsibility coupled with appropriate funding to the schools. A more specific listing of the allocation of program and budget responsibilities is provided below.

District responsibilities. The district's central office has retained complete responsibility for the following areas:

1. Central administrative functions (superintendent's office, business office, human resources, etc.) and the school board

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2. Food service

3. Student transportation

4. Facility acquisition and construction

5. Long-term substitutes

6. Summer school

The central office also retained responsibility for specific costs of staff, equipment, materials, and services for programs that were otherwise largely decentralized to schools. These include:

1. Certain instructional and non-instructional staff including psychologists, itinerant teachers, summer school teachers, and Head Start staff

2. Certain instructional and non-instructional equipment, materials, and supplies including computers and peripherals, new textbook adoptions, musical instruments, mandatory testing materials, and driver education vehicles

3. Special education costs of residential programs, home/hospital instruction, and out-of-district placements

4. District-initiated professional development activities

5. Maintenance and operations including utilities, safety-related maintenance, major grounds upkeep, security systems, and lighting and mechanical systems

School responsibilities. With their formula allocations, schools are responsible for funding the following items:

1. Certified staff including principal, assistant principal(s), classroom teachers, art and physical education specialists, special education and ESL teachers, guidance counselors, librarians, nurses, gifted and talented specialists, Title I and other program teachers for disadvantaged students, drivers education instructors

2. Paraprofessionals

3. Support Staff including secretarial and clerical staff, custodians

4. Short-term substitutes

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5. Temporary employees and staff overtime

6. Extra duty stipends including coordinators, coaches, extracurricular supervision

7. Planning time

8. Supplies, materials, and equipment including textbooks, instructional materials and equipment, audio-visual equipment, extracurricular supplies and materials, photocopiers, health room supplies, non-mandatory testing materials, administrative and other non-instructional materials and supplies, custodial equipment and supplies, classroom and non-classroom furniture, operating costs for driver education vehicles, and equipment repair and maintenance

9. Library materials, supplies, and equipment

10. School-initiated professional development activities

11. Field trips, including transportation

12. Extra-curricular and athletic activities, including transportation

13. Maintenance and operations including installation and monthly fees for telephone and cable television, limited upkeep of grounds, and maintenance requests not related to safety

This "matrix of responsibility" was developed with intensive assistance from a national consultant in site-based management. As the matrix was constructed, it was reviewed by three different groups of key stakeholders: 1) the cabinet, 2) the district's administrative leadership team (which includes principals), and 3) the teachers' union. Each group provided input, revisions were made, and the matrix would once again pass through the review process.

Developing the matrix of responsibility required the district to take a hard look at who - the central office or schools - should be responsible for what activities. This process of clarifying responsibility filtered down through the levels of the district, impacting, and improving, even the clarity of job descriptions. For example, the division

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of responsibilities of custodians as opposed to groundskeepers or electricians has become clearer since the district went through this process. An area of overlap between school custodians and groundskeepers provides a specific example. While it had been clear that the school-funded custodians were responsible for the building itself, and district-funded groundskeepers were primarily responsible for such things as mowing the lawn, it was not clear who was responsible for trimming and caring for bushes planted along the building's foundation and sidewalks. As a result, the district had to clarify who was specifically responsible for performing and paying for this task. The district ultimately decided that custodians were responsible for shrubbery planted close to the building, between the foundation and sidewalks or driveways, while groundskeepers were responsible for the remainder of the grounds.

In some cases, even though budget responsibility and funding for certain areas have been devolved to schools, the central administration still retains considerable authority over the administration of the program or function. For example, even though schools are now responsible for the salary and benefits costs for the majority of their staff, the hiring of staff is still handled through the central Human Resources department. Similarly, compensation, conditions of employment, and hiring considerations and preferences are governed by board policies and the master contracts of each of the bargaining units. Within these constraints, the principal has the authority to assign or reassign the school's staff.

The whole question of staffing became one of the more difficult challenges in sorting out the appropriate level of flexibility and authority between the central office and schools. In addition to the constraints of administrative policies and contractual

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requirements listed above, other broader constraints also appeared. Though the district desired to give schools more responsibility for hiring and firing their staff, the district ultimately remained the legal employer. In order to fire an employee, just like the district, schools must meet just cause requirements. As a result, if a school sought to remove a particular employee, but had not met just cause requirements, the district was still responsible for honoring the employee's contract.

The district and union have taken a first step toward resolving this dilemma by adopting a contract waiver process by which a school may request a waiver from the master contract in order to remove a staff member whose seniority otherwise grants them the right to a position. In cases where a waiver is granted, the district will generally find another placement for the staff person elsewhere in the district. This problem is also somewhat alleviated by the fact that there is fairly high teacher turnover in the district, so positions, especially as substitute teachers, are usually available. Principals also now have an incentive to do a better job of evaluating their staff and documenting potential problems.

Though the district intends to continue to devolve a greater portion of its budget to schools over time, there are certain areas of the budget that are never likely to be decentralized. For example, capital funding for construction projects accounts for 11 percent of the district's total expenditures. However, due to the long-term nature of capital projects – the district's facility priorities are established in a 20 year facility plan – and the project-specific funding through the sale of capital bonds, it is unlikely that an adequate or equitable method for allocating these funds to schools could be found. There are also certain services and staffing that are shared among many buildings, such as

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transportation, psychologists, and itinerant specialists, making it impractical to attempt to allocate their costs. The district has discussed allocating utility costs to schools but has not done so to this point, largely because the district is served by several different utility companies, making tracking costs by school more difficult.

Student-Based School Funding Formula

Perhaps the most important part of allocating resources to schools on the basis of a student-weighted formula is making accurate school-level enrollment projections often more than six months in advance of the start of the school year. Under state law, the Cordell Place school board must adopt a balanced budget by September 1. The district begins preliminary work in January for the following fall's budget. By the middle of January schools must have their improvement plans, which guide their school budgets, completed and submitted to central office staff. By early February the budget office distributes school-level enrollment projections to schools for the following fall. These enrollment projections estimate the average full-time equivalent (FTE) pupils for the school year running September through June. Each school principal has the opportunity to review the projections for his or her school and suggest revisions, often based on their knowledge of neighborhood families or businesses moving in or out of the school's attendance area. By early March, revised enrollments, preliminary per-pupil allocations, and average staff salary information has been determined and distributed to schools. As a check to see if the preliminary formula factors are adequate and equitable for funding the schools, the business office projects both revenues and costs for each school and attempts to keep variations within plus or minus $50,000 for each school. By the end of March, schools, along with central office departments, must submit their budgets to the budget

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office. Frequently, the budgets are revised one more time before the start of school based on any changes in state funding that may have been enacted by the state legislature, which usually adjourns sometime in May. The school board adopts a final budget by mid-July.

Schools use the budget that is finalized and adopted in July for determining their staffing levels for the start of school in September. School budgets are revised for the last time following the federally required October 1 child count for enrollment and free or reduced price-lunch program eligibility. These final budget numbers are distributed to schools by the middle of October. At this point the formulas use actual enrollment data from the October 1 count.

This practice of using average attendance data for projections and actual October 1 data for the final budgets provides the budget office with a bit of a cushion since the October 1 enrollment data are almost always higher than enrollment averaged over the school year. This is partly a function of the district serving a large number of highly mobile military families who tend to move in and out of the district regularly over the course of the school year. Budget office administrators have found that it is much easier to provide additional resources to schools, as opposed to taking them away, once the school year is already underway. Nonetheless, the district has become confident enough in its ability to project enrollments that it is considering developing initial budgets using a projected October 1 enrollment count.

After the district has developed school-level enrollment projections and estimated the cost of all district-wide programs, the majority of the district's budget is distributed to schools through a student-based formula. This formula, while evolving slightly over the

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years since SBB was initiated, has continued to remain fairly stable in the number and type of funding components, or rates, that are contained within it. For the 1999-2000 school year, the formula included of the following nine components:

1. The Base Allocation, which is the average cost of a school's non-teaching staff. This varies among elementary, middle schools, and high schools. In an elementary school the base allocation of $284,331, pays for a principal, librarian, half-time counselor, a secretary, and two custodians. In middle schools, the base allocation of $560,440, funds a principal, assistant principal, librarian, two counselors, two secretaries, and two custodians. In high schools, the base allocation of $765,908 covers the cost of a principal, three assistant principals, a librarian, two counselors, two secretaries, and four custodians.

2. The Basic Allocation, which makes up the largest share of the student-based formula funding for each school, is a per (FTE) pupil amount that pays for the majority of the regular education instructional program. The district assumes an average student-teacher ratio of 24.5 to 1 when determining the amount of the basic allocation.

3. Programs for low-income, disadvantaged students, including Title I and a state-funded program weighted according to a district's free or reduced-price lunch count and state test scores. The pool of Title I funds distributed to schools through the formula is the amount remaining after the costs of administration and district-wide services have been subtracted.

4. English as a Second Language (ESL) programs for students with limited English language skills.

5. Special education programs for students with disabilities. The district differentiates between programs for students with less severe disabilities who are served primarily in regular education classrooms and those who are served in self-contained classrooms. The latter category is further divided into several disability types and levels, including pre-school, autism, moderately disabled, and severely disabled.

6. Elementary gifted and talented programs.

7. Vocational education programs for high school students.

8. Federal Title VI, Eisenhower Math and Science professional development program.

9. A locally approved discretionary property tax levy for instructional materials and supplies, library books and materials, and classroom furniture.

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Table 2 shows the various components of the school funding formula along with the rates and associated funding units, i.e. actual FTE enrollment or minimum enrollment, for the 1999-2000 school year.

Table 2

Cordell Place School Funding Formula Components for 1999-2000

Formula Component	Funding Unit	Rate Per Funding Unit			Total Allocation (Millions)	Percent of Total
		Elem.	Middle	High		
Base	Per school	$ 284, 331	$ 560,440	$ 765,908	$ 9.5	17.0%
Basic	Per FTE Student Enrolled	$ 2,712	$ 2,989	$ 2,893	$ 34.0	60.7%
ESL	Per FTE Student Enrolled	$ 900	$ 1,800	$ 2,700	$ 0.8	1.3%
SPED: Resource	Per FTE Student Enrolled	$ 2,160	$ 2,160	$ 2,160	$ .9	3.4%
SPED: Self Contained	Minimum enrollment				$ 4.3	7.6%
Moderate		$ 9,236	$ 6,500	$ 6,500		
Severe		$ 11,631	$ 11,631	$ 11,631		
Gifted & Talented	Minimum enrollment	$ 2,983	N/A	N/A	$ 0.2	0.4%
Low-Income	Per FTE Student Enrolled				$ 3.2	5.7%
Title I		$ 608	$ 608	N/A		
State Program		$ 406	$ 406	N/A		
Title VI	Per FTE Student Enrolled	$ 9	$ 9	$ 9	$ 0.1	0.2%
Vocational Education	Per FTE Student Enrolled	N/A	N/A	$ 984	$ 0.6	1.1%
Discretionary Levy	Per FTE Student Enrolled	$ 82	$ 82	$ 82	1.0	1.8%
Exceptions	Special need	N/A	N/A	N/A	$ 0.4	0.8%

The foundation of the school funding formula used in Cordell Place is the basic funding rate for regular education students in grades one through five. For the 1999-2000 school year, this rate was $2,712 per student. Variations of this rate are utilized to

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recognize cost differentials among grade levels and special programs such as ESL, special education, and gifted and talented education. The grade level differentials for 1999-2000, ranged from a rate of $1,356 per student, or 50 percent of the $2,712 basic rate, for half-day kindergarten students, to $2,989 per middle school student, or 110 percent of the basic rate. The rate per student for high school was $2,893, or 106.7 percent of the basic rate.

In addition to the basic per student funding, schools receive additional funding for students in ESL programs and special education resource programs for students with mild disabilities. For ESL programs, elementary schools received an additional 33 percent of the basic rate, or $900, for each FTE ESL student. This rate was doubled to $1,800 per middle school ESL student, and tripled to $2,700 per high school ESL student. Special education resource programs received an additional $2,160 per eligible FTE student, or 80 percent of the basic rate, for all grade levels. All of the rates listed above apply to the 1999-2000 school year.

Students enrolled in gifted education or self-contained special education programs are not included in the district's basic allocation funding. Instead, the district applies a separate rate to pay for the entire cost of the student's program. In 1999-2000, elementary schools with a gifted and talented education program received $2,983, or 110 percent of the basic rate, per eligible FTE student. There is no categorical funding for gifted programs in the middle or high schools. The district's two self-contained special education programs are funded similarly. Elementary programs for moderately disabled, or educable, students, received $9,236 per eligible FTE student. This represents a rate three times the basic rate of $2,712. Middle and high school programs each received

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$6,500, or twice the basic rate, per eligible FTE student. Programs for severely disabled students at all grade levels were funded by a rate four times the basic rate, or $11,631 per eligible FTE student.

The rates for the remaining formula components are determined primarily by the amount of available state or federal funding. Elementary and middle schools each received $608 in Title I and $406 in state categorical dollars per eligible student in additional funding for low-income students during the 1999-2000 school year. The district doe not provide any additional funding to high schools for low-income students. However, high schools did receive an additional $984 per student for vocational education programs.

In addition to separate rates, low-incidence programs, such as the elementary gifted and talented program and the self-contained special education programs, are also funded on the basis of guaranteed minimum enrollment levels to ensure program viability. This minimum enrollment is established according to what district staff consider necessary to support an appropriate number of staff, equipment, and supplies for the program. For example, an elementary school with a designated gifted and talented program is funded on the basis of a minimum of 20 students regardless of the actual enrollment. Likewise, the self-contained special education programs are funded on the basis of a minimum enrollment of eight "students".

Because the district has found that certain schools may experience financial difficulties under the school funding formula, the district provides for "exceptions" to the formula under certain circumstances. Smaller schools with few low-income students for generating Title I revenue are particularly vulnerable to funding problems caused by

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small variations in enrollment. A school may apply for an exception to the funding formula under three scenarios. Under the first scenario, an administrative team may determine, by consensus, that the school is simply under funded by the formula. In such cases the district directly funds the shortfall. Under the next scenario, the district will pay for the cost of staff that would otherwise be laid off from a school due to a decrease in the school's enrollment. This is generally only done when the decline in enrollment is considered to be temporary. In this case, the additional district funding is considered a loan that must be paid back by the school from future formula allocations. Under the third scenario, the district may continue to directly fund a special staff position or program that a school had prior to the implementation of the funding formula, even though the school's formula allocation is insufficient to cover its cost. As is the case with the first scenario, an administrative team assesses each situation and makes a decision based on the needs of the school and its students. Under all three scenarios the district does not change the formula, but instead provides additional money on top of the school's formula allocation to pay for the unfunded costs of the school's basic program.

Since the school funding formula's inception in the 1997-98 school year, minor modifications and refinements have been made. The district has intentionally avoided making major changes to the formula. This is due in large part to the fact that the formula has proved reliable for adequately funding the district's schools. The district is also concerned about overwhelming school principals and staff with major changes that may require considerable additional training or significant redistributions among schools. In fact, school principals have urged the district to keep formula changes to a minimum.

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Cordell Place follows a fairly informal process for revising the school funding formula. Rather than assigning a committee to annually review and recommend changes to the formula, most changes are developed by the central office and refined through input from the building principals. The central office maintains final say over all formula changes. According to the business manager, the district would establish a committee to overhaul the formula if necessary as a result of significant changes in state or federal funding programs.

Support

The central office at Cordell Place has assembled a fairly extensive capacity for supporting schools in SBB. Much of the credit for this level of support, as well as the level of acceptance of SBB by principals and school staff, must go to the district's new Director of Business Services. Since arriving at the district, he has met extensively with school staff and parent groups to explain the intricacies of the system and to get feedback on how well the system is working as well as how it can be improved. The district's formal support structure consists of three main components. They include:

1. Improved information technology.
2. Improved central office staff support.
3. Training.

Management information technology. When the new school administration arrived in Cordell Place, the district was dependent on an outdated computer system that required a large, specialized programming staff to keep it maintained and operating. The system was costly, inflexible, possessed poor reporting capability, and was designed to support a centralized rather than a decentralized administrative structure. The new superintendent

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eliminated the entire information systems department along with most of the staff. He then hired a consultant who had designed the computer system for the site-based district located on the East Coast that the superintendent had worked for just prior to coming to Cordell Place. While this new system was an improvement, it was not without problems of its own. Because the basic design of the system was oriented toward the administrative and reporting requirements of another state, it failed to provide certain state-mandated data for Cordell Place.

The new system gives schools integrated access to the student demographic, discipline, and achievement data they need as they develop and monitor their school improvement plans. The new system also provides better reporting capabilities for both the central office and schools.

However, some problems remain in making school data easily accessible. First, the system is not particularly user friendly, especially for casual users. Secondly, the system has raised concerns about data security. In fact, schools are still not able to print out their own budgets or expenditure reports on site largely due to data security concerns. Until an adequate security "firewall" can be installed on the district's computerized finance system to prevent unauthorized access, the central office must continue to print out the expenditure reports for all 26 schools and distribute them to the schools on the 15th of each month.

Technology to support schools under SBB continues to improve. A new computerized budget-building program was introduced for the 1999-2000 school year. With this program principals are given a template with their total budgeted revenues; their school's expenditure categories, such as staff positions, stipends, overhead,

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equipment, and supplies; and the corresponding unit costs. Principals can enter the appropriate data for their school, have the budget totals automatically calculated, print reports, and then submit the final budget to the central office or exchange budget data with other schools. The district hopes to eventually develop a new template that will permit principals to project their school's revenue prior to the release of the district's first projections.

Improved central office staff support. The central office has also made great strides in improving its support to schools. Three areas of focus have been to make central office staff more service-oriented, to upgrade the expertise of the finance office staff, and to develop comprehensive, user-friendly documentation on the budgeting process for school staff.

The district has worked hard to develop a service-orientation among its central office staff. For example, two key administrators for instruction, the Directors for Elementary and Secondary programs, have had their roles changed from one of control and compliance, where they directed schools' budgets and other activities, to one of support and technical assistance. As a result, rather than being seen by schools as a source of favors or additional staff positions, the Directors are now seen a consultants who can help schools determine how to spend their own money more effectively. The district has also provided a considerable amount of training in site-based management and SBB to a variety of other central office staff to improve their ability to support schools. The district's administration believes it is as important for central office staff to know how to do SBB as it is for school staff so that they are able assist schools with the budget process.

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Similarly to the information systems department, the finance office has been almost completely revamped since the introduction of SBB. At the time the district's new Director of Finance started in 1997, most of the finance office staff consisted of former clerical staff who had worked their way up into accounting or analytical positions. Only one of the staff members possessed such rudimentary computer skills as the ability to use a spreadsheet program and only two had finance backgrounds. Over a two year new hiring initiative, all but one of the finance office staff now have finance-related degrees. Their duties have also been expanded to include assisting schools in developing their budgets as well as reviewing and monitoring them throughout the year to ensure accuracy and consistency, particularly in areas such as special education, where tracking expenditures is important in terms of meeting regulatory requirements and generating funding.

One of the most valuable support tools compiled by the district is the Technical Manual. Originally conceived and compiled by the new Director of Business Services, the Technical Manual provides documentation for nearly every task facing a school principal and his or her staff under SBB. The Director of Business Services, a self described "Binder Man" spent nearly a year assembling the first manual and now updates it each year. Permanent information is printed on white pages while material that is updated annually is coded using colored paper. The Technical Manual includes the objectives of SBB along with information on budgeting timelines, the school allocation formula, budgeting, accounting, ancillary services, and site-based decision making parameters.

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Training. The district has developed an extensive training program in site-based management and SBB. In the first year, the district offered more than 10 units of training to central office and school staff, site-council members, parents, and community members. This training was especially important for school principals who are responsible for managing their school budgets and the budgeting process but who have generally had little training or experience in budgeting or finance. The district considers training, especially training that is specific to their SBB system, so crucial that it is planning to establish its own training institute.

Changes Under School Based Budgeting

More than anything else, there has been a change in attitudes throughout the district since SBB was implemented. There is greater trust, more accountability, and a greater sense of empowerment. Schools are expected to use data to guide them toward making appropriate program improvements, and then build a budget to support the changes.

Under the old centralized budgeting system, the directors for Elementary and Secondary schools controlled the budget and staffing for all of the schools. If a school wanted something, the principal had to convince the appropriate director that it was necessary. This opened the door to cronyism under which certain principals, it was alleged, were able to make "backroom" deals to get what they wanted while others could not.

Under SBB the whole system of funding schools is much more transparent. With the allocation formula, the amount of revenue a school receives is clearly dependent on the number of students and the kinds of programs it has. Principals must now take responsibility for how their school spends its money. For example, under the old

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centralized system the district paid for the cost of substitute teachers. Principals would request substitutes with little regard for the cost. Substitutes now are paid by each school's budget. If the line item for substitutes is exceeded, then something else must be cut to balance the budget. This example could be extended to school spending practices as a whole. Under the old system principals often overspent their budgets with little consequence. Principals and other school staff are also empowered to use school data to drive program changes in their schools. They control the money and have the authority. Before, there had often been the perception that the central office would not let schools do things on their own. In some cases the central office was used as an excuse by schools for not doing things differently.

The district's Director of Business Services has been instrumental in reinforcing this new accountability and service-oriented attitude. In addition to playing an important role in making SBB work well at Cordell Place, he has introduced a number of other initiatives that help to make the district work better and more efficiently. He introduced a new motor pool system for providing small vans and buses to schools for field trips or athletic events that is competitive in cost to private rental agencies. Under this system, the district purchased a fleet of vans and charges schools a "rental" rate sufficient to operate and replace the vans over a five-year useful life. He closed the district's supplies warehouse when he found that schools could obtain supplies more cheaply and quickly through private office supply stores. He also established a uniform schedule of user fees for non-school groups using the district's school buildings after school hours. He is also in the process of installing a high-tech electronic security system in all of the district's buildings. The conversion from keys to key cards will make it easier for teachers to have

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after hours access to schools. Even more importantly, it will permit the district to better track the whereabouts of unsupervised employees, such as night custodians and those working in the trades (including carpenters, plumbers, and electricians), in hope of increasing productivity. This project is so promising that it has qualified for a federal innovation grant.

Unfortunately, the district's relationship with the union has been strained by the number and extent of changes occurring since the superintendent's arrival in 1995. As was mentioned above, the budget cuts required in 1997-98 helped to create a climate of mistrust. The relationship was further strained by the decentralization of authority over budget and personnel. Historically, the union dealt only with the top administrative team and the school board on questions of employment and working conditions. Under site-based management and SBB, the union now finds itself working with 26 different site councils on these issues. As a result, the union has come to view decentralization somewhat skeptically. Collaboration between the district and the union has been difficult and the differences spilled over into the political arena in the last board election when the union supported a slate of anti-reform candidates. Two of the union-supported candidates won election to the board, but thus far, they appear to be supportive of the reforms because of the gains that student achievement data are showing. Unfortunately, the political situation has been further clouded with the announcement of the superintendent's resignation soon after the board election to accept a job with the federal government. The union considers this a victory for their anti-reform stance.

Certainly the most important result of the move to SBB has been the improvements in schoolwide instructional strategies. Under the superintendent's urging, the majority of

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schools have now adopted a whole-school reform model. Most of the district's schools with the highest levels of poverty have experienced significant gains in test scores. In fact, several of these disadvantaged schools are now doing better than the wealthier schools. Giving schools control over their own resources has enabled them to make decisions that are good for students that the central office would never have considered.

Conclusion

The Cordell Place School District undertook the difficult process of decentralizing its budget in response to a continuing decline in student achievement, particularly for low-income students. That the district was successful in adopting school-based budgeting can be attributed to the leadership of the district's superintendent as well as to other key central office staff, including the directors of Business Services and Elementary and Secondary Instruction. Their ability to persuade, problem-solve, and provide support was essential for overcoming the resistance of school staff and obtaining the buy-in of school principals.

A significant element of Cordell Place's shift to SBB is its foundation in improving student achievement. When the superintendent arrived in 1995, his concern was focused on the district's declining test scores and the teaching staff's low expectations for poor students, not its budgeting process. However, he recognized that coupling increased budgetary flexibility for schools with data-driven decision-making and research-based school designs held out the possibility of changing attitudes within the district and improving student outcomes. Through the process of self-studies, schools used data to identify their strengths and weaknesses and to make informed decisions for improvement. The superintendent's enthusiastic support for whole-school designs has lead to a majority

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of the district's schools reprioritizing their budgets to reallocate the funds necessary for adopting, implementing, and funding such designs.

The form that site-based budgeting has taken in Cordell Place is a student-based formula that distributes more than 53 percent of the district's $102.5 million in operating revenues directly to schools. The year-long development process resulted in a stable, equitable, and understandable school funding formula that takes into account the variety of needs of the district's students. The district has also made great strides in improving the capacity of central office staff to provide support to schools in the budgeting process. In particular, the district has improved its information systems, financial staff, and training program.

The implementation of SBB in Cordell Place occurred under less than ideal circumstances. With the school year already under way and the district facing a $3 million deficit, SBB was first initiated in eight pilot sites. The number of pilot sites was nearly doubled the following year, and SBB was extended to all schools in the third year. Unfortunately, the difficulties the district faced in the first year have left a residual mistrust between the administration and the union. Despite the election of two pro-union school board members, however, the reforms have remained on track largely because of dramatically improved student achievement results. However, the impending departure of the superintendent has left some members of the administration once again concerned about the future of the reforms.

By implementing school-based budgeting while also making required budget cuts, the district's alleged "fast" pace for implementation contributed to some of the mistrust mentioned above. The dilemma for other districts considering such changes is whether

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they should adopt a slower pace. While the rate of change was considered by some to be too rapid, it took Cordell Place three years to phase-in SBB. And, the changes seem to have produced significant improvements in student performance. The issue is whether a slower pace would have mitigated opposition and solidified support for the reform while producing dramatic results. Or, whether a slower pace would have resulted in a watered-down reform with fewer or no positive results.

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